IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Lewis et. al.	Examiner: Scott J. Haugland
Serial No.: 10/750,238	Art Unit: 3654
Filed: December 31, 2003	Deposit Acct. No.: 04-1403
Title: Apparatus and Method for) Dispensing Sheet Material)	Confirmation No.: 8843
	Customer No.: 22827

Response to Final Office Action

Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Applicants submit the present response to the Final Office Action mailed August 17, 2006.

Pending Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 10 of this paper.